No. 502. DELAWARE, LACKAWANNA & WESTERN RAILROAD CO. *v.* DIVISION OF TAX APPEALS OF NEW JERSEY ET AL.; and

No. 503. CENTRAL RAILROAD CO. OF NEW JERSEY *v.* DIVISION OF TAX APPEALS OF NEW JERSEY ET AL. Appeals from the Supreme Court of New Jersey. *Per Curiam:* The motions to dismiss are granted and the appeals are dismissed. *Central Greyhound Lines* v. *Mealey*, 334 U. S. 653. *James D. Carpenter* for appellants. *Theodore D. Parsons*, Attorney General of New Jersey, and *Benjamin C. Van Tine* for the Division of Tax Appeals, appellee. Reported below: 3 N. J. 27, 68 A. 2d 749.

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